

# CORRECTED FISCAL NOTE

## SB 1281 - HB 1015

April 17, 1997

**SUMMARY OF BILL:** Imposes a severance tax, upon 2/3 vote of the county legislative body, on pulpwood in Benton County. Such tax would be levied at the rate of 15¢ per ton on all pulpwood products severed from the ground in the county. The tax would be payable to the county trustee on the tenth day of the month following the severance of the pulpwood. Specific penalties for delinquent payments are authorized and a fine of not more than \$1,000 is allowed for a violation of the law.

### ESTIMATED FISCAL IMPACT:

On March 13, 1997 we issued a fiscal note on this bill which indicated that:

*The impact of this bill is an insignificant increase in local government expenditures and an increase in local government revenues exceeding \$100,000.*

Based on additional information provided to us by the Department of Agriculture - Division of Forestry, the estimated fiscal impact of this bill is:

**Increase Local Govt. Expenditures - Not Significant/Permissive**  
**Increase Local Govt. Revenues - Less than \$25,000/Permissive**

Assumes an increase in local government expenditures for the printing of forms and other costs of administration of the tax. Such cost is estimated to be small, since the bill affects only one county.

Assumes an increase in local government revenues less than \$25,000 from the collection of the tax and to the extent any fines or delinquent penalties are assessed.

### CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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